

VAULT ART

The View From the Beyond

MARINE CPL. SHANE Kielion, 23, died in Fallujah last Nov. 15—hours after his wife gave birth to their first son. At a graveside service in Omaha, Neb., nine days later, mourners gathered around Kielion's burial vault to admire images adorning the lid: the statue of Saddam Hussein toppling, tanks storming the desert, an Iraqi girl waving an American flag.

Customizing burial vaults, the boxes that protect a casket after interment, has become a popular way to pay tribute to fallen veterans. Ray Simon of



STYLISH DEPARTURES: Decorated burial vaults capture the memories

Youngstown, Ohio, began designing images two years ago and has since completed more than 500 orders. "Memorials are no longer just for presidents. They are being presented to your hometown heroes," says Simon, whose paintings honor vets of WWII, Korea, Vietnam and Iraq, and firefighters and police who lost

their lives on 9/11. The original paintings are made into prints, affixed to a thin layer of transparent vinyl and attached to the vaults. Because the images are buried along with the deceased, Simon sends families 16-by-20-inch replicas. Good thing. Roger Kielion, Shane's father, says, "It's a shame they had to cover it up."

—WILLIAM LEE ADAMS

SURGERY

A Taxing Procedure

TAXING BREAST IMPLANTS is the latest tool states are using to augment their revenues.

New Jersey pioneered the idea in September, when it became the first state to levy a 6 percent tax on elective cosmetic procedures, such as liposuction and face-lifts. Now similar taxes are up for debate in Washington and Illinois, and other states are said to be considering cosmetic-surgery tax legislation.

Botox and breast implants make an easy target for cash-



FACE-OFF: States want new taxes

strapped states like Washington, which faces a deficit of roughly \$2 billion. After all, the American Society of Plastic Surgeons reports that in 2003, Americans spent \$8.4 billion on cosmetic procedures. Doctors and medical groups oppose the taxes, saying they discriminate against women, who made up 86 percent of those getting procedures in 2003. But Washington state Sen. Karen Keiser, who notes that revenues from her state's tax would go to health services for children, says it might even give the industry a lift. "(It's) a little incentive to get something done," she says. It's for the kids, after all.

—KAREN SPRINGER

SKIERS Cross-Country Crosses Over

When does a cross-country skier become a Nordic skier? One day, says Andrew Newell, 20, of Andover, Mass., "We do my fingers crossed [that] you have some reason to switch over, though." And so he did, into the world of extreme sports, which claims to be an all-new form of exercise. "It's not just a sport; it's a way of life," says the young Newell, who is according to the alpinist magazine *Mountain*, "a regular competitor in European competitions." He can manage said by downhill skiing, come to races, and still compete with others to remain the master of cross-country skiing. Colleagues of Newell and his friend, Nordic skier Matt Cullen, Cullen, 20, of Colorado, on April 2, 2004, were the only ones in their age group at least 15 U.S. cross-country ski-touring centers that year to finish in the top 10.



NO SLUMP AT THIS SLOPE